GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 –To amend G.O.Ms.No.588, Revenue (Commercial Taxes-II) Department, dated 12.12.2017 to implement the recommendations of the 56th GST Council – Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.351 Dated:20.09.2025
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.12/2017-Central Tax(Rate), dated 28.06.2017.
3. G.O.Ms.No.588, Revenue (CT-II) Department, dated 12.12.2017.
4. Notification No.06/2025-Central Tax(Rate), dated.16.01.2025.
5. G.O.Ms.No.80, Revenue (CT-II) Department, dated 11.03.2025.
6. Notification No.16/2025-Central Tax(Rate), dated.17.09.2025 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Letter No.REV03-12039/47/2025-POLICY-CCT, dated.18-09-2025.

****

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:20.09.2025.

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.588, Revenue (CT-II) Department, dated 12.12.2017, namely:—

AMENDMENT

In the said notification,-

(a) In the table, -

(i) against serial number 18, in column (3), after clause (b), the following explanation shall be inserted, namely:-

"Explanation: Nothing contained in this entry shall apply to:

(i) local delivery services provided by an Electronic Commerce Operator, or

(ii) local delivery services provided through an Electronic Commerce Operator."

(ii) after serial number 36B and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"36C	Heading 9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] *Explanation*: For the removal of doubts, it is hereby clarified that: . This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. . For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36D	Heading 9971	Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] *Explanation:* For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. . For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36E	Heading 9971	Reinsurance of the insurance services specified in serial numbers 36C or 36D.	Nil	Nil"

(b) in paragraph 2,

(i) for clause (ze), the following shall be substituted, namely: -

"(ze)'goods transport agency' means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) an electronic commerce operator by whom the services of local delivery are provided

(ii) an electronic commerce operator through whom the services of local delivery are provided";

(ii) after clause (zfa), the following clause shall be inserted, namely:-

"(zfb) For the purposes of entries at serial numbers 36C and 36D in the table above, 'group' means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes:

a. Employer– employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;
b. Non employer– employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/ activities other than insurance.";

(iii) after clause (zg), the following clause shall be inserted, namely: -

"(zga) 'health insurance business' means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover;"

2. This notification shall come into force with effect from 22nd September, 2025.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

Note:-The principal notification issued in G.O.Ms.No.588, Revenue (Commercial Taxes - II) Department, dated 12th December, 2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.809, Part.I, dated 13th December, 2017 and was last amended by notification issued in G.O.Ms.No.80, Revenue (Commercial Taxes - II) Department, dated 11th March, 2025, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.979, Part. I, dated 11th March, 2025.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli).

Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada
The OSD to the Hon'ble Minister (Commercial Taxes), A.P., Secretariat, Velagapudi.
The P.S.to the Prl.Secretary to the Government (CT) Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER